

# INTRODUCTION

The information provided in this publication is from the annual financial reports of the 114 Idaho school districts and 18 charter schools and from additional data collected by the State Department of Education.

Each school district and charter school is required by law and by State Board of Education regulations to maintain a reporting system for financial and statistical records. The general statistics and the statements of revenue and expenditures by fund of each district, which appear in this publication, represent a summary of the activity for the school year.

The General Maintenance and Operation (M & O) Fund includes the majority of revenues and expenditures of a school district. This fund accounts for the financial operation of the districts' instructional programs supported by local tax revenues and state foundation support appropriations. All other funds account for the revenues and expenditures of specific types of activities, e.g., special state and federal programs, retirement of debt, and capital projects.

The data in this report is the most current data available as of the date of publication. Idaho Code 33-1009 allows corrections to be made to district data up to three years following a payment. Corrections received after publication are not reflected in this report.

The objective of this publication is to report Idaho public school district statistics and financial data in a uniform manner for comparative purposes. Data is organized in district order, with non-LEA charter schools following the school district where the charter school is located. LEA charter schools are grouped together following the last school district.

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# DEFINITIONS

**ALL FUNDS EXPENDITURES** - The total expenditures of the General M & O Fund, Special Revenue Funds, School Food Service Fund, Debt Service Funds, Capital Projects Funds, and Proprietary Funds as reported by school districts for the school year.

**AVERAGE DAILY ATTENDANCE (A.D.A.)** - The aggregate days of attendance of a school district during a school year divided by the number of days that school was in session. This calculation generates FULL TERM A.D.A.

**BEST-28 WEEK A.D.A.** - The average daily attendance calculated from the 28 weeks in the school year with the highest average daily attendance.

**BONDED DEBT** - The principal amount of outstanding bonded debt of a school district as of the end of the fiscal year (June 30).

**CHARTER SCHOOL** - A public school that is nonprofit, publicly funded, nonsectarian and operates independently within the existing public school system governed by the conditions of its approved charter and all federal and state laws.

**CURRENT EXPENDITURES** - The total expenditures of a school district excluding capital outlay, debt principal, and refunded debt.

**FULL TIME EQUIVALENT (F.T.E.)** - An individual who works full time is equal to 1.0 F.T.E.; an individual who works half time is equal to 0.5 F.T.E.

**GENERAL MAINTENANCE & OPERATION (M & O) FUND EXPENDITURES** - This fund includes the majority of expenditures of a school district for the financial operation of the districts' instructional programs supported by local tax revenues and state foundation support appropriations.

**LOCAL EDUCATION AGENCY (LEA)** – A public school district or public charter school (designated by Idaho's Charter School Commission as an LEA) having administrative control and direction of a public elementary or secondary school.

**MARKET VALUE** - The valuation of all properties within the boundaries of a school district that is used for tax purposes. This amount includes the year-end adjusted property value (after homeowner exemptions), Rural Electric Association market value equivalent, and the reported Mines Net Profit-Loss value. This market value is used to determine a school district's eligibility for state school support for the fiscal year.

**MEMBERSHIP** - The net number (enrollment less withdrawals and dropouts) of students enrolled in Idaho public schools as of the first Friday in November.

**OBJECT OF EXPENDITURE** - An object is the service or commodity received as the result of a specific expenditure by the school district.

**SUPPORT UNIT** - A support unit is derived from the average daily attendance of students based on grade category and the size of the school district per Idaho Code 33-1002. The number of support units is the basis for the majority of school district state funding.